

RITCHIE N. STEVENS and JULIE  
KEEN-STEVENSON,  
  
Plaintiffs,  
  
vs.  
  
LL BRADFORD, INC.; DOES 1 through  
10, inclusive; and ROE  
CORPORATIONS 1 through 10,  
inclusive, UNITED STATES OF  
AMERICA,  
  
Defendants.

On October 26, 2011, Internal Revenue Service ("IRS") Agent John A. Rocco issued a Third-Party Administrative Summons to Defendant LL Bradford, Inc., seeking the client files of Plaintiffs Ritchie N. Stevens and Julie Keen-Stevens. (Petition to Quash ¶ 7 (#1).) On November 7, 2011, Plaintiffs advised Agent Rocco that the summons was illegal and issued without authority, and demanded that the summons be withdrawn. (Id. ¶ 9.) On November 28, 2011, Plaintiffs filed the Petition to Quash (#1), which was subsequently removed to this Court.

1 The United States argues that the Petition to Quash (#1) must be  
2 dismissed for lack of jurisdiction, as the petition was filed more  
3 than twenty days after notice of the summons was given. 28 U.S.C. §  
4 7609(b)(2)(A) provides that when an IRS summons is issued, a taxpayer  
5 "shall have the right to begin a proceeding to quash such summons not  
6 later than the 20th day after the day such notice is given." The  
7 twenty-day filing requirement of § 7609(b)(2)(A) is jurisdictional,  
8 and "must be strictly construed because it is a condition precedent to  
9 the waiver of sovereign immunity." Ponsford v. United States, 771  
10 F.2d 1305, 1309 (9th Cir. 1985). A district court does not have  
11 jurisdiction where the plaintiff has failed to comply with the twenty-  
12 day filing requirement. Id.

13 Plaintiffs argue that they have complied with § 7609(b)(2) by  
14 advising Agent Rocco of their objections to the summons. Plaintiffs  
15 are incorrect. The applicable Treasury Regulations provide that to  
16 institute a proceeding to quash a summons, a person entitled to notice  
17 "must, not later than the 20th day following the day the notice of the  
18 summons was served on or mailed to such person . . . [f]ile a petition  
19 to quash a summons in the name of the person entitled to notice of the  
20 summons in the proper district court" and notify the IRS by sending a  
21 copy of that petition to quash. 26 C.F.R. § 301.7609-4(b)(2). It is  
22 not enough to simply object by advising an IRS agent of the alleged  
23 illegality of the summons. Plaintiffs failed to "begin a proceeding  
24 to quash" the summons within twenty days as required under § 7609.  
25 The Court lacks jurisdiction to consider the Petition to Quash (#1).

The Clerk shall enter judgment accordingly.

Edward C. Reed.  
UNITED STATES DISTRICT JUDGE